



RECORDATION NO. 24181 FILED
OCT 23 '02 1-33 PM
SURFACE TRANSPORTATION BOARD

October 22, 2002

Mr. Vernon Williams
Recordations Unit
Surface Transportation Board
1925 K Street, N.W.
Washington, DC 20423-0001



Dear Mr. Williams:

Please find enclosed, two (2) originals of the Memorandum of Railroad Equipment Lease Agreement dated as of September 10, 2002 between the following parties:

Lessee: Bay State Milling
400 South 4th Street
Minneapolis, MN 55414

Lessor: Joseph Leasing Ltd.
300 Pike Street
Cincinnati, OH 45202

Please see Exhibit A attached hereto for the equipment, fifteen (15) railcars, involved in this transaction.

This filing is to appear in the index as follows: Memorandum of Railroad Equipment Lease Agreement dated September 10, 2002 related to fifteen (15) railcars bearing reporting marks DJLX 97200-97219, non-inclusive.

Please file this agreement as a primary document. The amount of \$30.00 for the filing fees is included on the enclosed check No. 905. Please return the original to my attention.

Should you have any questions or need further information, please do not hesitate to contact me at (513) 929-4500 ext. 4239.

Sincerely,

Joseph Transportation Services, Inc.

A handwritten signature in cursive script that reads 'Julie M. Woodard'.

Julie M. Woodard
Documentation Coordinator

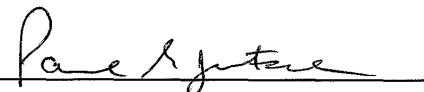
Enclosures

**MEMORANDUM OF
RAILROAD EQUIPMENT LEASE AGREEMENT**

This **MEMORANDUM OF RAILROAD EQUIPMENT LEASE** ("Memorandum of Lease") entered into this 10th day of September, 2002, is intended to evidence the lease dated as of September 10, 2002 (the "Lease"), between **JOSEPH LEASING LTD.**, an Ohio limited liability company ("Lessor"), and **BAY STATE MILLING**, a Minnesota corporation ("Lessee"), for the purpose of satisfying the requirements of recordation with the Surface Transportation Board under Section 49 of U.S.C. 11301. Lessee has the right to use the fifteen (15) railcars described in Exhibit A attached hereto (the "Units"). Lessee is renting from Lessor all the Units at the rentals and upon the terms and conditions provided in the Lease.

IN WITNESS WHEREOF, Lessor and Lessee, each pursuant to due corporate authority, has executed this Memorandum of Lease on the date indicated below its signature.

JOSEPH LEASING LTD.

By: 

Name: Paul G. Jantsch

Title: Committee Member

Date: September 10, 2002

BAY STATE MILLING

By: 

Name: CHARLES E. HART

Title: ~~Be~~ DIRECTOR of TRANSPORTATION

Date: 9-11-02

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SURFACE TRANSPORTATION BOARD

STATE OF OHIO)
)
COUNTY OF HAMILTON) SS:

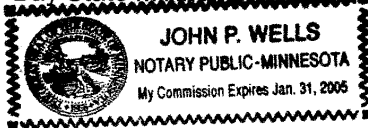
The foregoing instrument was acknowledged before me this 10th day of September, 2002, by Paul G. Jantsch, a Committee Member of Joseph Leasing Ltd., an Ohio limited liability company, on behalf of the company.



Linda M. Baughman
Notary Public

STATE OF MINNESOTA)
)
COUNTY OF HENNEPIN) SS:

The foregoing instrument was acknowledged before me this 11th day of SEPTEMBER, 2002, by CHARLES E. HART, the DIRECTOR OF TRANSPORTATION of Bay State Milling, a Minnesota corporation, on behalf of the corporation.



John P. Wells
Notary Public

My Commission expires:

January 31st 2005

EXHIBIT A

To the Memorandum of Lease dated September 10, 2002, between Joseph Leasing Ltd.
and Bay State Milling:

DESCRIPTION OF UNITS

Fifteen (15) railcars bearing reporting marks as follows:

DJLX 97200
DJLX 97203
DJLX 97204
DJLX 97205
DJLX 97206
DJLX 97207
DJLX 97208
DJLX 97209
DJLX 97210
DJLX 97213
DJLX 97214
DJLX 97216
DJLX 97217
DJLX 97218
DJLX 97219